

## TAX COMMISSION. PROPERTY TAX DIVISION.

[816]

### OCCUPATION TAX AND NET PROCEEDS RETURNS, 1938#

**DESCRIPTION:** These are occupation tax returns and net proceeds returns which were submitted by metalliferous mining companies and, by 1956, oil and gas companies, to the Tax Commission as the basis for assessment of taxes. Both types of returns identify the mine or well owner and mines or wells involved. The occupation tax is based on the gross value of production. Net proceeds taxes are based on the value of mineral deposits, determined by calculating sales less business deductions over one or more years. The necessary information on production and sales and calculations are part of the respective returns.

In 1937, the legislature enacted a law requiring metalliferous mine owners or producers to pay an occupation tax equal to a small percentage of the gross amount received for, or the gross value of, ore sold. The occupation tax statements identify the mine owner and address, the mine name and location, and a description of the mine; the weight produced, sold, and not sold; the disposition of the ore sold; and the gross proceeds from the sale plus any other bonuses; certain deductions such as smelter treatment, refining, sampling, and transportation charges; legal exemption; and finally the amount on which the occupation tax is based and the calculation of the actual tax. A notarized affidavit appears at the bottom of the form, attesting to its validity. In 1955, the legislature added oil and gas wells to the operations required to pay an occupation tax and similar occupation tax statements were added showing barrels or cubic feet produced, sold, or stored and the related values.

Although net proceeds were used to calculate the value of a metalliferous mine since 1896, they were part of other series of returns until 1938. With the introduction of an occupation tax, they began to be filed with this series. Net Proceeds statements identify the mine owner and address, the mine name and location, and a description of the mine; the weight produced

and its value; then gross proceeds plus certain additional proceeds or purchaser deductions and the resultant total amount received; various deductions (e.g. mining operations by owner and lessees, milling and concentrating costs, other reduction costs, transport costs, salaries, state and local taxes, machinery and improvement costs, etc.); the resultant net proceeds; and finally the value of the mine based on a multiple of the net proceeds. These too have a notarized affidavit at the bottom of the form.

**ARRANGEMENT:** The series is arranged chronologically. From 1938 through 1955, each volume has two sections: the first for occupation statements of mines, the second for net proceeds or valuations of mines. Entries within each section are alphabetical by mine owner or operator. By 1956, a third section is added at the front for occupation statements of oil and gas companies.

**RELATED RECORDS:** From 1919 through 1937, net proceeds calculations are included with the NATURAL RESOURCES ANNUAL PROPERTY RETURNS, series 2476, and before 1919, with the MINE NET PROCEEDS RETURNS, Series 2439. The final assessments of property, based in part on a multiple of the net proceeds, are recorded in series 2496, NATURAL RESOURCES ASSESSMENT RECORDS.

**ACCESS RESTRICTIONS:** This series is protected for 30 years because of competitive disadvantage. After 30 years, the information is public. Access to restricted portions may be permitted under certain conditions. Contact the reference archivist for more information.

**PROCESSING NOTE:** Starting in 1985, the individual volumes are labeled "Statements of Net Proceeds & 609 Variations" (after a new form number). The series was appraised and archivally processed through 1984 by A.C. Cone in November 1994. The volumes were microfilmed in 1995 with the hard copy destroyed following filming as it lacked intrinsic value.

**GAPS IN THE SERIES:** The 1980 and 1984 occupation tax statements for both oil and gas and mines are missing.

## CONTAINER LIST

Reel	Description
1	1938; 1939; 1940; 1941
2	1942; 1943; 1944; 1945; 1946; 1947; 1948
3	1949; 1950; 1951; 1952; 1953; 1954; 1955
4	1956; 1957; 1958; 1959; 1960
5	1961; 1962; 1963; 1964; 1965; Occupation Tax: Alco Oil and Gas Corporation#Valuations: Shumway Brothers

<b>Reel</b>	<b>Description</b>
	Mining Co.
6	Valuations: Shumway Brothers Mining Co.#Yuba Development Corporation; 1966; 1967; 1968; 1969; 1970
7	1971; 1972; 1973; 1974
8	1975; 1976; 1977; 1978
9	1979; 1980, Mine valuations; 1981; 1982
10	1983; 1984, Mine valuations